

Exhibit 27-8

SAMPLE REMITTANCE ADVICE – PROCESSING NOTES

REPORT ID: FI04W400
PROGRAM ID: FI04L400

ARIZONA HEALTH CARE COST CONTAINMENT SYSTEM
REMITTANCE ADVICE - PROCESSING NOTES

PAGE: 15
RUN: 11/29/2003

BILLING PROVIDER: 654321 01 HOLLIDAY, DOC

TAX ID: 999999999
FORM TYPE: FORM 1500

Table with columns: NOTE, TYPE, DESCRIPTION. Includes processing notes such as 'PLEASE CALL PROVIDER SERVICES FOR FURTHER EXPLANATION OF ANY DESCRIPTION' and various error codes like H077.2, H094.1, H140.3, L017.1, L019.1, L067.1, MAX, MCC, MCD, PDM, SUB.

Callout box containing three bullet points: 'Remittance Advice Processing Notes is last section in package', 'Alphabetical listing of processing note code descriptions (denial reasons, pricing methods, etc.)', and 'Each code listed only once even if applicable to multiple claims'.

NOTE TYPES: M = PRICING METHOD, P = PRICING TYPE, R = REASON CODE, T = TIER, X = MODIFIER